2006 Annual Report

Property Assessment Appeal Board

British Columbia

The Honourable Rick Thorpe
Minister of Small Business and Revenue
Parliament Buildings
Victoria, British Columbia
V8W 9E2

Dear Minister:

It is my pleasure to present the Annual Report of the Property Assessment Appeal Board for the year ending December 31, 2006, in compliance with section 49 of the *Assessment Act*.

Cheryl Vickers
Chair, Property Assessment Appeal Board

Property Assessment Appeal Board

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Left to right: Paula Barnsley, Michael Bancroft, Rosemary Barnes, Lawrence Davies, Jack Hall, Sheldon Seigel, Louis Chan, Roderick MacDonald, Simmi Sandhu (Vice Chair), John Bridal, Audrey Suttorp, Kenneth Thornicroft, Cheryl Vickers (Chair), Robert Fraser (Vice Chair), John Warren, Keith Pritchard, Shiela Toth, Patricia Begg, Bruce Maitland, Nerys Poole, Douglas Anderson (missing from this picture).

Board Profile

The Property Assessment Appeal Board is a quasi-judicial administrative tribunal established under the *Assessment Act*. The Board's mandate is to resolve appeals from decisions of the Property Assessment Review Panels.

The *Assessment Act* provides for the preparation of an annual assessment roll on land and improvements, the delivery of a notice of assessment to the owners or occupiers of taxable property, and a process to appeal first to the Property Assessment Review Panels, and then to the Board.

The *Greater Vancouver Transportation Authority Act* (the *GVTA Act*), enacted in 2005, authorizes Greater Vancouver Transportation Authority (TransLink) to levy a tax on "parking sites". In a system that parallels the property assessment system, the *GVTA Act* provides for the preparation of a parking site roll, the delivery of a notice of taxable parking site area, and a process to appeal first to the Property Assessment Review Panels, and then to the Board. 2006 was the first year for the parking site roll and the associated appeals.

The Board has an inquisitorial function and the discretion to examine the whole property assessment or parking site assessment to ensure that it is accurate. It also has the discretion to ensure that similar properties are assessed in a consistent manner in the municipality or rural area. An effective appeal system is critical to maintain confidence in the accuracy and integrity of the roll.

The Board's objectives are:

- To resolve appeals justly and consistently, in accordance with the principles of natural justice and procedural fairness.
- To complete appeals as quickly and efficiently as possible, within budget and at minimum cost to participants and the Board.

Appeals are filed to the Board by April 30 in each year following the completion of the assessment and parking site rolls.

The Board is independent from the Property Assessment Review Panels, BC Assessment, and TransLink and is accountable to the Minister of Small Business and Revenue. In 2006, the Board had a full-time Chair, two full-time Vice Chairs, 18 part-time members, a Registrar and six support staff. Biographical notes on the Board members are included in Appendix 2.

An explanation of how the Board does its job is detailed in Appendix 3, and a glossary of terms used in this report is detailed in Appendix 4.

Report on Performance

Key Challenges

Entering into 2006, the Board faced the following challenges:

1. To respond to the increasing number of prior year appeals. The Board determined it needed to concentrate on the outstanding one and two-year old appeals, while maintaining efforts to resolve the newly filed 2006 appeals.
2. In accordance with expectations from the Minister of Small Business and Revenue, the Board set two completion targets:
   - to complete or hear by December 31, 2006, 85 to 95% of the 2006 residential, farm and recreational property appeals; and
   - to complete or schedule for hearing by March 31, 2007, 70 to 80% of the 2006 commercial and industrial appeals.
3. To produce well reasoned decisions in a timely manner. The 2006 target was to issue at least 85% of written decisions within 90 days of the close of a hearing.
4. To continue with successful initiatives, adopted in 2004 and 2005, on improving the effectiveness of alternative dispute resolution techniques, in order to resolve as many appeals as possible without a hearing.
5. To adapt and customize appeal management practices for the new parking site appeals.

Results

Results, in relation to the above challenges, are summarized in the following table:

Challenge		Result by Dec. 31, 2006
1	(a) one-year old appeals	reduced by 54%
	(b) two-year old appeals	reduced by 29%
	(c) number of appeals (all years)	reduced by 35%
2	(a) 2006 residential, farm & recreational property appeals	95% completed or heard
	(b) 2006 commercial & industrial property appeals	70% completed or scheduled for hearing
3. Timely decisions		98% issued within 90 days of the hearing

The Board is most pleased with the significant reduction in the one and two-year and older appeals, given that reducing prior-year appeals was the main challenge identified for 2006.

By year-end, the Board achieved its target for residential, farm and recreation properties. Three months before the target date, the Board achieved the low end of its target for commercial and industrial properties.

The following table provides an overview of the appeal workload and the associated Board activity as compared to the previous two years:

Activity	2006	2005	2004
New appeals received in year[1]	2,168	1,868	1,576
Carry over from earlier years	1,371	1,193	1,000
Total appeal workload	3,539	3,061	2,576
Appeals completed during the year	2,182	1,690	1,383
# and % of appeals resolved without a hearing	2,011 (92%)	1,475 (87%)	1,197 (87%)
Direct costs per completed appeal[2]	$467	$600	$753
Average time for a decision (from hearing)	28 days	30 days	42 days

Notes:

1. 2006 was the first year for parking site appeals, which are included in these statistics.
2. Direct costs vary with appeal volume therefore this can only be considered a rough indicator of efficiency and cost effectiveness.

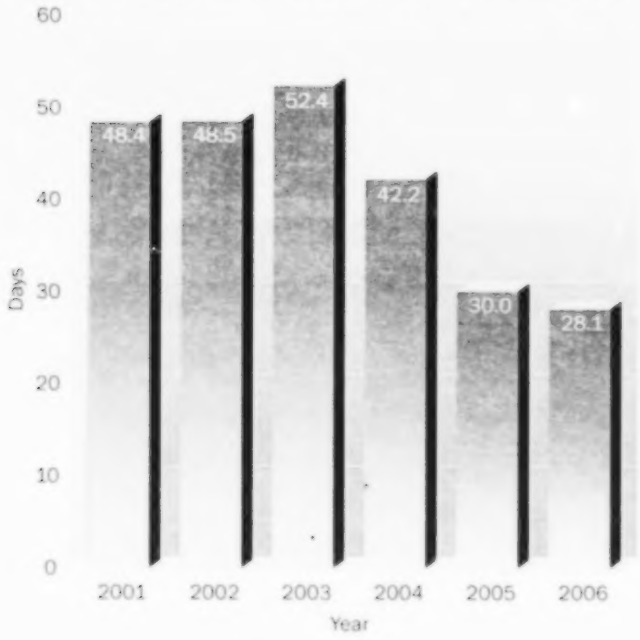
The Board received 1,373 property assessment appeals and 795 parking site appeals. For the first time in six years, the volume of property assessment appeals dropped, down by 26% over 2005. The volume of 2006 property assessment appeals was, however, still slightly higher (+8%) than the average volume over the last 10 years.

In spite of the higher workload, the Board managed to increase completions by 29% in 2006 over 2005. By year-end, the Board completed 63% of the 2006 and 92% of the 2005 property assessment appeals. It also reduced the number of older property assessment appeals by 67%. The Board completed 41% of the new parking site appeals.

Costs for completing an appeal decreased significantly in 2006 to $467 in direct costs and $623 in total costs. This is primarily due to spreading fixed costs over a greater number of appeal completions. In addition, the cost to the Board of dealing with parking site appeals was generally less than property assessment appeals.

As illustrated in Figure 1, the average time to complete a written decision, following a hearing, decreased to 28 days. This is the highest level of efficiency over the last 10 years (since statistics were kept on this factor).

Figure 1 **Average Number of Days from Hearing to Decision**



Appendix 6 provides a breakdown on how the appeals were completed. Appeal Management and Settlement Conferences are alternative dispute resolution techniques used by the Board aimed at resolving the majority of appeals without the need for a hearing. After these discussions, sometimes the party appealing (called the Appellant) decides not to continue with the dispute. For statistical purposes, this is called a "withdrawal". In addition, a small portion of the appeals (2%) are dismissed due to either the Board not having jurisdiction or the Appellant not complying with a Board order during the management of the appeal. In both these situations, there is no change to the assessment determined by the first level of appeal.

With a significant portion of other appeals, the parties reach an agreement to change the assessment, usually through a decrease in the assessed value or a change to the classification. If the appeal is not resolved through alternative dispute resolution efforts, the Board will make a decision following an oral hearing or written submissions from the parties.

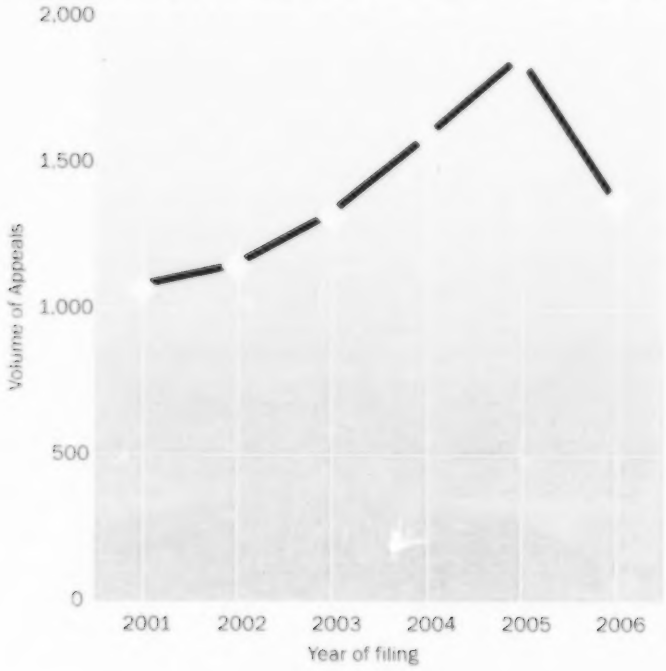
Approximately 50% of the all decisions (whether by agreement or adjudication) resulted in a change to the assessment.

Analysis of Outstanding Appeals

Volume of New Appeals

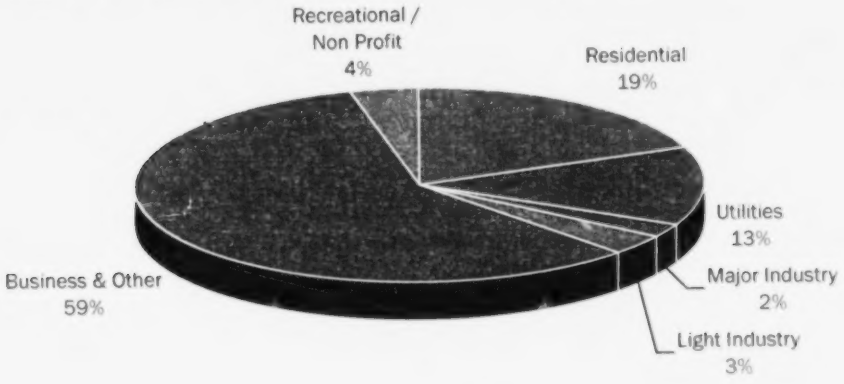
As illustrated in Figure 2, the Board received 495 fewer property assessment appeals in 2006. This decrease was, however, more than offset by the 795 new parking site appeals.

Figure 2 **Change in Volume of Property Assessment Appeals**



The majority of new property assessment appeals in 2006 were for "Business and Other" classed properties, followed by Residential classed properties.

Figure 3 **Portion of 2006 Appealed Properties by Classification**

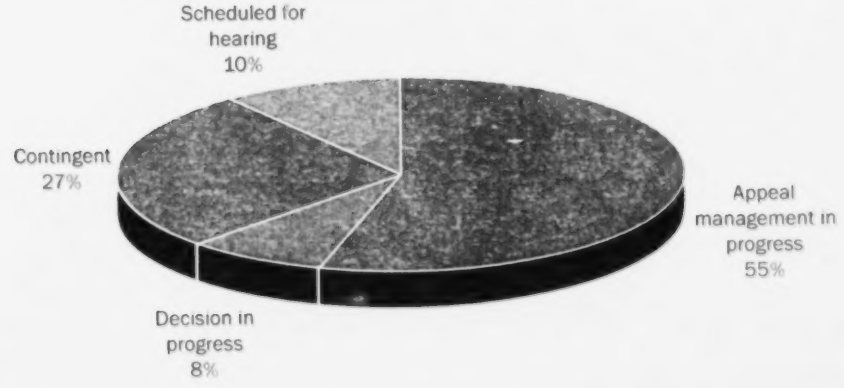


Year-end Position

As of December 31, 2006, there were 885 property assessment and 472 parking site appeals outstanding.

As outlined in Figure 4, 55% of the outstanding appeals were under active case management which involves working with the parties to identify the specific areas of disagreement and to resolve as many of the issues as possible through mutual agreement. When it becomes evident that further discussion will not result in resolution, a written submission or in-person hearing is scheduled. As of December 31, 10% of the outstanding appeals were scheduled for hearing.

Figure 4 **Status of Outstanding Property Assessment and Parking Site Appeals**

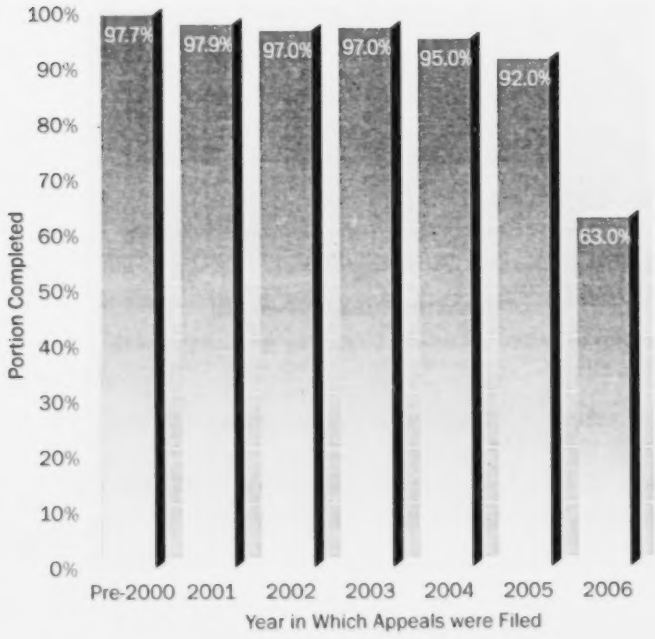


When appeals have the same or very similar issues to others being heard by the Board or before the Courts, the Board will hold these appeals pending the resolution of the related issues. These appeals are known as "contingent". As of December 31, 2006 one-third of the outstanding property assessment appeals were contingent.

The proportion of contingent appeals increases dramatically with older appeals. As of December 31, 2006, 18% of the 2006 property assessment appeals were contingent, whereas 70% of the outstanding 2003 and older appeals were in this category. The majority of these older appeals are pending resolution of a single issue: whether taxing jurisdiction for the property rests with a First Nation or a municipal or provincial authority. Once the issue of taxing jurisdiction is determined, either by the courts or by negotiation, these appeals will almost immediately be resolved. This is not an issue over which the Board has jurisdiction.

Figure 5 illustrates the portion of appeals completed by appeal year.

Figure 5 **Completed Property Assessment Appeals by the Year of Original Filing**



As can been seen by this chart, less than 3% of the 2003 and earlier appeals are outstanding.

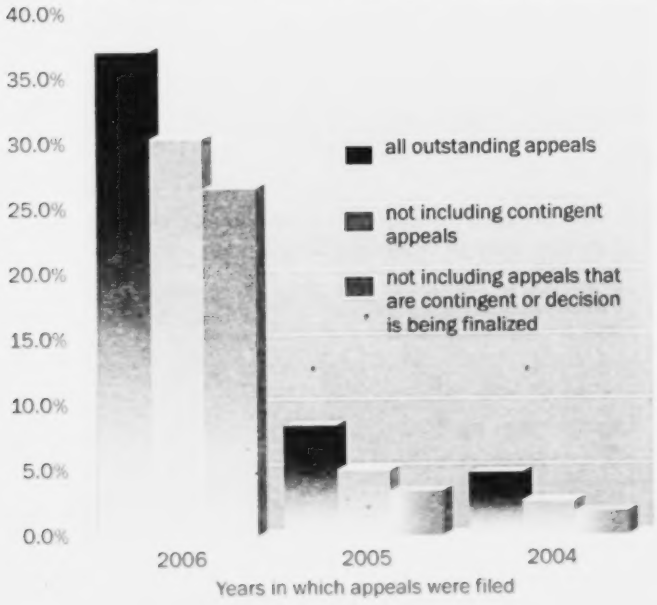
Figure 6 illustrates outstanding property assessment appeals as a percentage of the total originally filed. To get a more accurate picture of the unresolved appeals at year-end, the portion outstanding is adjusted for:

1. Appeals that are contingent; and
2. Appeals that are effectively complete (i.e. they have been heard or resolved but the Board's final order has not yet been published).

After these adjustments, the effective portion of the 2004, 2005, and 2006 appeals that were outstanding is 1.8%, 3.4% and 27%, respectively.

As the Board and Courts issue decisions on issues upon which other appeals are being held contingent, the Board will move related appeals into active appeal management.

Figure 6 **Portion of Property Assessment Appeals Outstanding**

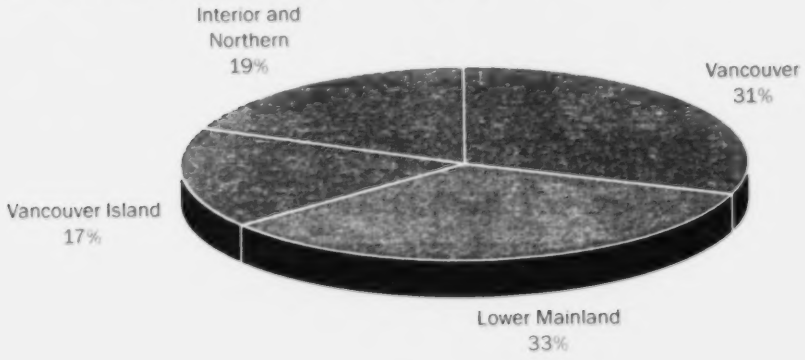


Note:

1. Figures for years 2003 and earlier are not provided as the portion of oustanding is less than 3% and not meaningful on this chart.

As might be expected, given the population and business distribution throughout the Province, the majority of appeals come from Greater Vancouver.

Figure 7 **Regional Distribution of Property Assessment Appeals**



More detailed statistics are provided in Appendices 5 to 11.

Appeals to the Courts

A person affected by a decision of the Board may appeal to the B.C. Supreme Court on a question of law using a process called a stated case. The request to state a case must be made within 21 days of receiving the Board's decision. The decision of the Supreme Court may be appealed to the B.C. Court of Appeal with leave.

At the beginning of 2006, 21 stated cases from previous years were outstanding before the B.C. Supreme Court. During the year, 19 new stated cases were filed. The Court confirmed the Board's decision in 11 appeals and referred six appeals back to the Board. Nine stated cases were abandoned, and at year-end 14 stated cases were still before the B.C. Supreme Court.

At the beginning of 2006, three applications for leave to appeal and three cases were outstanding before the Court of Appeal. During the year, applications for leave to appeal were made on two appeals. One leave application was abandoned. The Court granted leave to appeal in three appeals, and one application was outstanding at year-end. One case before the Court of Appeal was abandoned. The Court of Appeal referred two cases back to the Board and three cases were outstanding before the Court of Appeal at year-end.

During 2006, there were no applications for leave to appeal to the Supreme Court of Canada.

Responses to Challenges in 2006

Property Assessment Appeals

The Board applied the following approaches to resolve the property assessment appeals:

1. Encouraged agents and the general public to use the e-filing methods to submit their 2006 appeals. These methods are more efficient, especially for agents who file a high volume of appeals. The e-filing option, through the Board's website, provides the public with easy access to the appeal system and an option to pay the appeal fees via credit card. Database technology allows the Board to download appeal information, reducing manual data entry and speeding up the registration of new appeals. The Board received 31% of the 2006 appeals electronically.
2. Managed the agent-filed commercial and industrial appeals "in parallel" with residential appeals.
3. Used in-person meetings to deal with groups of agent appeals, "triaging" them for efficient appeal management. This group approach proved to be much more efficient and effective than traditional appeal management practices dealing with appeals on an individual basis. In 2006, appeal management meetings occurred earlier in the appeal year (some as early as May 2, 2006 - only one day following the appeal deadline).
4. Selectively required Statements of Issues, Evidence, and Analysis. These Statements are exchanged between Appellants and BC Assessment and are typically used with more complicated appeals. The benefits of this approach are:
    - To accelerate the disclosure and examination of the detailed appeal issues;
    - To encourage the parties to analyze, earlier in the year, their position on each issue;
    - To require the Appellants to more quickly determine whether or not they have a strong enough case to continue with the appeal;
    - To require BC Assessment to re-evaluate the assessment and, when justified, recommend changes.

5. Continued with approaches adopted over the last few years to efficiently manage the residential, recreational property and farm appeals, which include:
    - Requiring the parties to attend a teleconference with a summary of evidence to support their positions;
    - Assisting the parties in assessing the merits of their position in an effort to encourage settlement;
    - For appeals that were not resolved, deciding the majority by way of written submission. This method is not only less costly than in-person hearings but it allows appeals to be completed sooner. It is generally more convenient and less costly for parties as they do not have to travel to a hearing or take time off work to attend.
6. Focused on resolving older appeals. The Board was able to reap the benefit of initiatives adopted over the last three years. The Board was pleased to see good cooperation between tax agents and BC Assessment. These parties have become very familiar with the Board's expectations and new appeal management techniques, which include:
    - Use of Statements of Issues, Evidence and Analysis.
    - Routine and early disclosure of assessment and property information between the parties, eliminating, in most appeals, associated delays and allowing the Board to focus resources on the substantive issues rather than procedural or disclosure disputes.
    - More extensive use of Settlement Conferences and in-person group appeal meetings.

Prior to 2006, the Board was becoming concerned with the growing number of outstanding one and two-year old appeals resulting from the increasing volume of appeals over the previous five years. The lower volume of new appeals in 2006 and the increased completion rate has turned this trend around. As illustrated in the Report on Performance section, the outstanding one and two-year old appeals decreased by 54% and 29%, respectively.

Parking Site Appeals

2006 was the first year for the parking site tax and the associated parking site roll. A number of Appellants simply objected to the creation of the new tax, a matter over which the Board has no jurisdiction. The Board's jurisdiction in parking site appeals is to resolve disputes respecting:

a. the name of a person on the parking site roll;
b. the determination of the assessable parking site area;
c. whether the assessed area is a "parking site" within the meaning of the *GVTA Act*;

d. whether the assessed area is entitled to an exemption;

e. whether there has been an error in the apportionment of a parking site between two or more classes for the purpose of applying an exemption.

The Board replicated most of its existing appeal management practices for parking site appeals including Appeal Management Conferences, Settlement Conferences (for the more complex appeals) and oral hearings or hearings by way of written submission. The Board anticipated it would take time to work through the appeals while all parties and the Board familiarized themselves with the new regime, and in the absence of a body of decisions to assist with resolution.

Early in the year, the Board heard a representative set of appeals on key issues which were present in a significant number of other appeals. It was hoped that once the Board rendered some decisions on common issues, other appeals could be efficiently resolved. Three of the Board's decisions on parking site appeals were appealed to the Supreme Court. These stated cases involved the following two issues affecting most of the outstanding parking site appeals:

- whether areas used for loading and unloading trucks at commercial and industrial properties are included in the definition of "parking site" in the *GVTA Act* and therefore taxable; and
- the allocation of assessable parking site area in strata titled properties.

As of year-end, the Supreme Court had dismissed the stated case dealing with loading areas, upholding the Board's decision, however, the Court's written reasons had not yet been published. The other stated case was still outstanding.

Other Activities

Consultation with the Assessment Community

In April 2006, the Board held a forum with agents and members of BC Assessment to consult on the appeal management strategy for the 2006 commercial appeals. The forum provided an opportunity to set expectations and promote cooperation between the parties.

Given an environment of increasing appeals over the last five years, the community accepted the need to improve performance. The Board communicated expectations for the identification of issues, disclosure, and discussion between the parties with the objective to complete more appeals earlier in the year. The Board also expressed its intention to focus both on the new 2006 appeals, and on any active older appeals. The participants assisted with the development of expectations for disclosure of information, which the Board published in a Practice Directive.

Board Member Training and Continuing Education

The Board held a full board meeting in March 2006 where members participated in knowledge and skills based continuing education. The Board also conducted an orientation session for five new members appointed in 2006. Several Board members participated in other continuing education opportunities offered by the British Columbia Council of Administrative Tribunals and other organizations.

Reporting

The Board reported on performance in the following ways:

- submitted quarterly operational reports to the Minister of Small Business and Revenue;
- reviewed expenditures and completed forecasts on a monthly basis;
- posted quarterly and annual appeal statistics on its website, for review by stakeholders and the public; and
- published an annual report.

Board Finances

The budget is fully funded from the property tax levy on assessed properties, TransLink (for parking site appeals) and appeal fees.

The budget is approved on an annual basis and is $1,680,000 for the period of April 1, 2006 to March 31, 2007.

The budget and estimated expenditures for 2006/2007 compared with the past five fiscal years are as follows:

Figure 8 **Budget versus Actual Expenditures by Fiscal Year ($000's)**

Fiscal Year	Budget[1]	Actual	Under/(Over)	%
2006/07[2]	$1,680	$1,404	$276	16%
2005/06	$1,360	$1,315	$45	3%
2004/05	$1,346	$1,354	($8)	(1%)
2003/04	$1,395	$1,160	$235	17%
2002/03	$1,375	$1,077	$298	22%
2001/02	$1,523	$1,121	$402	26%

Notes:

1. The above budget figures are inclusive of revenue from appeal fees.
2. Expenditures for fiscal year 2006/07 are forecasted based on actual expenditures to January 31, 2007.

The Board forecasts it will be under budget for fiscal 2006/07. Total expenditures are, however, up over the previous year due to increased use of part-time Board members to handle the higher workload and higher salary costs.

The Board collected $137,070 in appeal fees, reducing the overall funding requirement from the property tax levy and TransLink.

A further breakdown of expenditures is provided in Appendix 11 including comparisons to the previous 7 years. The total cost per appeal completed in 2006 was $623, $467 of which was comprised of direct costs (salaries, Board Member fees and expenses, and hearing facility costs). The total costs are about $170 less per appeal than in 2005, primarily due to being able to spread fixed costs over more appeal completions.

The majority of Board expenditures are for managing and resolving appeals, including appeal registration, alternative dispute resolution, hearings and decision writing. The Board has reduced appeal completion costs, over the last few years, by resolving more appeals without a hearing, making greater use of single person instead of multi-person hearing panels, and implementing e-business and office automation solutions.

Looking Forward

Challenges for 2007

The Board does not know the level of its workload each year until it receives the newly filed appeals in April, making it difficult to set targets.

As is typical each year, the Board must:

- Effectively resolve, in a timely manner, the newly filed 2007 appeals;
- Resolve the older appeals that are currently active;
- Resolve appeals, which come out of contingent category, once related Court cases are completed.

The Board has several major, complex appeals scheduled for hearings in 2007. These hearings will likely significantly increase the number of hearing days in 2007, and may increase adjudication costs.

Targets for 2007

The Board's mission and objectives and the Minister of Small Business and Revenue's expectations have driven the development of the following targets:

1. To complete a stakeholder meeting by April 30, 2007 to discuss the appeal management strategy for 2007. This will provide a forum for participants in commercial and industrial appeals to discuss problems encountered in appeal management and to work co-operatively to resolve difficulties and set expectations.
2. To formally communicate to the assessment community any new practices by May 15, 2007.
3. To complete registration and acknowledgement of the 2007 appeals by May 31, 2007.
4. To issue at least 85% of written decisions within 90 days from the hearing.
5. To complete or schedule for hearing by March 31, 2007, 70 to 80% of the active 2006 commercial and industrial appeals. The timeline for the same target for 2007 appeals is March 31, 2008.
6. To complete or hear by December 31, 2007, 85 to 95% of the 2007 residential, farm and recreation property appeals.

The Board will continue to use alternative dispute resolution processes in an effort to complete as many appeals as possible without a hearing. The effectiveness of these techniques is often dependent on the issues in an appeal and the parties involved. The Board must, at all times, ensure that appeals are resolved in accordance with the legislation and the principles of natural justice.

APPENDIX 1

Staff Members

Left to right: Cora Nelson, Receptionist; Leslie Gilker, Deputy Registrar; Gwen Marriott, Administrative Assistant; Michelle Hannigan, Scheduling & Administration Coordinator; Steve Guthrie, Registrar; Robert Fraser, Vice Chair; Simmi Sandhu, Vice Chair; Isabella Chin, Systems Coordinator; Estrellita Gangoso, Decision Processor; Cheryl Vickers, Chair; Nancy Dosanj, Administrative Assistant.

APPENDIX 2

Biographical Information on Board Members

Douglas Anderson

Doug Anderson has been an arbitrator with the Residential Tenancy Branch since 1995 and is also an arbitrator for the Westbank First Nation. He is a part-time instructor at Okanagan University College and teaches a course on Business Law in Canada. Prior to this, he had his own law practice, Anderson & Company, in Penticton from 1978 to 1998. Doug has had a 13-year involvement with Scouts Canada both as a leader and as part of the Executive, and was a Director of the Penticton Boys and Girls Club. In addition, he has been a Director and President of the Okanagan Similkameen Neurological Society. A graduate of the University of British Columbia, Doug holds a Bachelor of Laws and a Bachelor of Commerce. He has been with the Property Assessment Appeal Board since February 2003.

Michael C. Bancroft

For over 25 years, Michael Bancroft worked as an employee for the BC Ministry of Transportation and the Ministry of Crown Lands. He has served as a Property Agent, a Regional Planning Technician and a Manager of Property Services. For the past four years he has owned and operated Right Way Acquisition Services Ltd, a company specializing in acquiring property for linear transportation and utility corridors. He holds a Diploma in Urban Land Economics from UBC. He is a Board Member with both the Nelson & District Credit Union and the Nelson Electric Tramway Society. Michael was appointed to the Property Assessment Appeal Board in February 2003.

Rosemary A. Barnes

Rosemary Barnes has been a licensed Realtor since 1976. She obtained her Real Estate Agent's License from UBC in 1984 and her Residential Appraisal designation in 1994. Rosemary is experienced in mediation and arbitration, and is an instructor with the Real Estate Board of Greater Vancouver and the B.C. Real Estate Association. In July 2004, she was elected as Chair of the Real Estate Council of British Columbia and continues to serve as a member of that body. Rosemary has been a member of the Property Assessment Appeal Board since 1998.

Paula Barnsley

Paula Barnsley is a member of the Law Society of British Columbia. She retired from full time private practice of law in July 2006 but continues her association with Cundari & Company Law Corporation in Kamloops on a part time basis and maintains her keen interest in administrative law. Paula holds a Bachelor of Laws from Dalhousie University and a Master of Laws from UBC. Her graduate work focused on tax policy. She has been called to the Bar in Nova Scotia, New Brunswick and British Columbia. She also holds a Masters of Education from Memorial University in Newfoundland. Paula has been a member of the Property Assessment Appeal Board since 2000.

Patricia Begg

Patricia Begg is a member of the BC Arbitration and Mediation Institute and the Alternative Dispute Resolution Institute of Canada. She is a Chartered Arbitrator and a member of the Real Estate Institute of Canada and the Real Estate Institute of British Columbia. Patricia's experience includes managing government and private sector commercial and residential real estate holdings. She is currently employed with the BC Housing Management Commission as Senior Development Project Manager and was formerly employed with the Vancouver Police Department as Manager of Facilities and was a Senior Property Negotiator for the City of Vancouver Real Estate Services. Patricia is Past President for the Greater Vancouver Chapter of the Real Estate Institute of Canada. She was appointed to the Property Assessment Appeal Board in March 2006.

John Bridal

John Bridal is the Manager of Program Development in the Real Estate Division, Sauder School of Business at UBC. He is responsible for overseeing the development and delivery of the Division's distance education real estate courses. He is an Honours graduate from UBC with a Bachelor of Commerce in Urban Land Economics. He also holds a Master of Education from UBC. He is a member of the Real Estate Institute of BC and has been with the Property Assessment Appeal Board since February 2003.

Louis K. C. Chan

Louis Chan presently is a Real Estate Appraisal Advisor for the Canada Revenue Agency, and has acted as an expert witness for the Tax Court of Canada. He has also worked as a Senior Appraisal Consultant for Colliers International Realty. Louis is member of the Accredited Appraiser Canadian Institute, the Real Estate Institute of BC and the Royal Bank Panel of Appraisers. He completed the Realty Appraisal Diploma Program from Vancouver Community College. Louis was appointed to the Property Assessment Appeal Board in March 2000.

Lawrence Davies

Lawrence Davies is an accredited member of the Appraisal Institute of Canada. He was with BC Assessment Authority for 35½ years and from 1998 to 2001 he owned and operated his own appraisal business. Larry has been a member of the Property Assessment Appeal Board since March 2000.

Rob Fraser

Active in the real estate industry for many years, Rob Fraser has been a sales person, agent/manager, owner, local board president, provincial association president, and chair of a real estate related insurance company. In addition to his extensive experience and training in real property valuation, Rob also has expertise and training in conflict resolution, mediation, arbitration, and negotiation. He has a BA, an MA and did doctoral studies specializing in micro-demographic models. A member of the Property Assessment Appeal Board since 1992, Rob was appointed as a Vice Chair in 1998.

Jack Hall

Jack Hall is the proprietor of CSM Services. Previously, he was a director at the 617548 Company, Vice President of Development and Marketing at Land & Water BC Inc. and the Chair of Duke Point Development Ltd. Jack was also employed at a senior level with BC Assets and Land Corporation, BC Parks, and Whistler Land Corporation. He currently serves on the Board of Governors of the Real Estate Foundation of BC and was previously with the Saanich Board of Variance, Smithers Rotary Club, Bulkley Valley Hospital Board, the Industrial Township Commission and Toastmasters International. Jack has a Bachelor of Science from the UBC. He was appointed to the Property Assessment Appeal Board in March 2006.

Roderick MacDonald

Rod MacDonald has been a practising lawyer since 1971 and now has a practice in Tofino. His areas of practice include general corporate and commercial matters, family law, wills and estates and litigation. Much of his practice related to real estate, including subdivision and land development. Rod was a member of the Assessment Appeal Board (now the Property Assessment Appeal Board) from 1985 to 1995 and was re-appointed in 2003.

Bruce Maitland

Bruce Maitland has worked in real estate consulting, appraisals, sales and development in both the public and private sectors since his 1971 graduation from UBC with a Bachelor of Commerce and Business Administration majoring in Urban Land economics. He is a member of the Professional Division, Real Estate Institute of B.C. He is a past Vice President of the International Right of Way Association Chapter 10 and a past member of the Association of Professional Economists of B.C. Bruce was Director of Real Estate Services for the City of Vancouver responsible for land acquisition, sales, leasing, development and economic analysis. He was appointed to the Property Assessment Appeal Board in March 2006.

Nerys Poole

Nerys Poole has practised law since her call to the British Columbia bar in 1989. She worked for BC's Ministry of Attorney General where she gained extensive experience in constitutional and administrative law. Nerys acted as counsel for the Government before a variety of administrative tribunals, including many hearings before the Expropriation Compensation Board. She has training in the Foundations of Administrative Justice curriculum and has taught courses on decision writing. Nerys also worked on aboriginal treaty negotiations in the Yukon and in British Columbia. She was appointed to the Property Assessment Appeal Board in March 2006.

Keith T. Pritchard

Keith Pritchard is President of Isle West Appraisals. He holds a B.Sc. degree from the College of Estate Management, University of Reading and is an Accredited Appraiser with the Appraisal Institute of Canada, a Fellow of the Royal Institution of Chartered Surveyors and a Professional Member of the Real Estate Institute of BC. He is a past President of the BC Association of the Appraisal Institute of Canada and is a member of the Board of Examiners for the Institute. Keith has 38 years experience in appraisal of residential, commercial, industrial, forestry and agricultural properties. He has also acted as an expert witness for the Supreme Court of BC and the Superior Court of Washington State. Keith served on the Board from 1991 to 1993 and was re-appointed in 2003.

Simmi K. Sandhu

Simmi Sandhu is a lawyer, called to the BC Bar in 1990. Her areas of practice included administrative law, civil litigation, corporate/commercial law and real estate transactions. In addition, she has extensive experience in quasi-judicial proceedings, having acted as a chair of the Board of Referees for over six years. She also has training and experience in conflict resolution and mediation. Simmi is on the Board of Directors of the British Columbia Council of Administrative Tribunals. She was appointed as a Vice Chair of the Property Assessment Appeal Board in 2001.

Sheldon Mark Seigel

Sheldon Seigel is a Chartered Arbitrator, Chartered Mediator, and a Fellow of the Chartered Institute of Arbitrators, UK. He is a lawyer of more than 20 years standing (B.C. and ONT.) Sheldon has taught administrative law, civil procedure, and alternative dispute resolution at UBC and the University of Victoria, and is a regular lecturer for the British Columbia Council of Administrative Tribunals. He is a graduate of the University of Ottawa Faculty of Law (1983) and Harvard Law School Negotiation Project for Lawyers (Roger Fisher). Currently Sheldon restricts his professional activities to adjudication and Board work. He holds contracts with both the Federal and Provincial governments and sits on several boards and quasi-judicial administrative tribunals. Sheldon has been with the Property Assessment Appeal Board since February 2003.

Audrey Suttorp

Audrey Suttorp is a tutor in the Real Estate Division of the Sauder School of Business, UBC. She was a Senior Appraiser at Burgess Cawley Sullivan and Associates until July 2004. Audrey holds a Bachelor of Commerce with honours, specializing in Urban Land Economics from UBC and is an Accredited Appraiser (A.A.C.I and R.I. (BC)). She has also served on the Advisory Planning Commission for the City of New Westminster. She was appointed to the Property Assessment Appeal Board in March 2006.

Kenneth Wm. Thornicroft

Kenneth Wm. Thornicroft is Professor of Law and Labour Relations with the University of Victoria's Faculty of Business and an adjunct professor with UBC's Sauder School of Business. He holds a law degree (LL.B. 1979) from UBC and a doctorate (Ph.D. 1996) in Labour and Human Resource Policy/Employment Law from the Weatherhead School of Management, Case Western Reserve University in Cleveland, Ohio. Ken's professional practice is restricted to arbitration and alternative dispute resolution. He is a member of the Delta Police Board and has been a member of the Property Assessment Appeal Board since February 2003.

Shiela D. Toth

Shiela Toth has ten years experience as an appraiser and specialized in farm, commercial and industrial properties. She presently works as an Office Manager and has taken the Advanced Decision Writing, Hearing Skills, and Administrative Justice courses sponsored by the BC Council of Administrative Tribunals. Shiela previously worked for ten years in Project Engineering after receiving an Honours Diploma in Industrial Engineering Technology from the Southern Alberta Institute of Technology. She has been with the Property Assessment Appeal Board since March 2000 and currently also serves on the Employment and Assistance Appeal Tribunal.

Cheryl Vickers

Cheryl Vickers is a lawyer and formerly practiced in a variety of fields, including administrative law. She was active in the development of the British Columbia Council of Administrative Tribunals (BCCAT), and has served as member of that organization's Board of Directors since its inception including as Secretary from 1996 to 1998 and as President from 2004 to 2006. Cheryl has assisted in curriculum development for BCCAT courses offering training to appointees of quasi-judicial boards and tribunals and is an instructor of the Administrative Justice for Decision Makers, Foundations of Administrative Justice for Professional Regulatory Tribunals, and Staff Foundations courses, and the Decision Writing and Hearing Skills workshops. She has delivered workshops on Case Management and Alternate Dispute Resolution for Tribunals at Annual Conferences of BCCAT and the Council of Canadian Administrative Tribunals. Appointed in January 2003 as Chair, Cheryl served on the Property Assessment Appeal Board as Vice-Chair since 1995 and as a part-time Board member from 1993 to 1995.

John A. Warren

John Warren is currently President of Cumberland Realty Advisors, which provides consulting and arbitration services in the area of commercial and industrial real estate. He is an Accredited Appraiser of the Appraisal Institute of Canada and was a professional member of the Real Estate Institute of BC until 2004. John holds a Diploma in Urban Land Economics from UBC. He has given evidence as a Qualified Expert Witness for the Federal Court of Canada, the Supreme Court of BC and the Land Compensation Board of Alberta. John has been a member of the Property Assessment Appeal Board since February 2003.

APPENDIX 3

How the Board Does Its Job

The Initial Process

BC Assessment and TransLink complete the assessment and parking site rolls and mail notices to property holders by December 31. For property assessments, the properties are valued as of July 1 of the previous year, based on the physical condition and use as of October 31. For example, the 2006 roll was completed by December 31, 2005 with a valuation date of July 1, 2005 and a "state and condition" date of October 31, 2005.

If a person is dissatisfied with their notice, a complaint must be filed to the local Property Assessment Review Panel no later than January 31. The Review Panels conduct hearings over a six week period, ending mid-March. Their Decision notices are mailed by April 7.

If a party is dissatisfied with the decision of the Review Panel, an appeal must be filed to the Board by April 30. Each year the Board typically receives 1,000 to 1,800 property assessment appeals.

Appeals to the Board

For property assessment, parties may appeal:

- the assessed value and/or classification of a property;
- the granting or withholding of an exemption to a property;
- an error or omission in the assessment roll respecting the name of a person or land or improvements; or
- the omission or refusal of the Property Assessment Review Panel to adjudicate a complaint made to it.

For parking sites, parties may appeal:

- the determination of the taxable parking site area;
- whether the property has been improperly determined to be a parking site;
- the granting or withholding of an exemption;
- an error in the apportionment of the parking site between two or more classes (when one class has an exemption);
- an error in the name of the person on the parking site roll.
- the omission or refusal of the Property Assessment Review Panel to adjudicate a complaint made to it.

The Board is also the first level of appeal against the Commissioner's Rates prescribed for the valuation of linear, utility properties.

Property assessment appeals involve all types of property from single family residences to major industrial plants, throughout the Province.

Valuation appeals involve the determination of actual value, which for most properties means market value. For major industrial improvements, actual value is determined by the application of costing manuals. The valuation of certain utility properties is determined through the application of Commissioner's Rates. Valuation appeals include both appraisal and legal issues.

Classification appeals involve a determination of the correct property class, for example whether a property is entitled to farm class, whether strata hotel units are entitled to residential class, and other issues involving legal interpretation of the various classification regulations.

Exemption appeals involve a determination of whether a property is entitled to a specific statutory exemption, for example, the exemption given to the property of a non-profit society "used for the demonstrable benefit of members of the community".

Commissioner's Rate appeals involve determining whether the Commissioner's Rates for such things as fibre optic cables or pipelines, have been developed in accordance with the *Assessment Act*.

As soon as an appeal is filed, the Board starts work. All appeals are processed as quickly as possible, to provide the earliest possible certainty of the assessment or parking site roll, for both property owners and local governments/TransLink. Some appeals take longer to resolve because of their complexity and the availability of the parties, experts and counsel.

The Board's first step is to review each appeal to ensure that it has been filed by the deadline, the appropriate fee has been paid, and that the notice of appeal meets the statutory requirements. The next step is to assign the appeals for case management.

Appeal Management

Case management is primarily conducted through Appeal Management Conferences (AMCs).

The main purpose of an AMC is to identify and resolve as many appeal issues as possible. This can result in the settlement or withdrawal of an appeal without a hearing, thereby contributing to quick and cost effective resolution. Even if case management does not resolve the appeal, the hearing will usually be shorter and more efficient.

AMCs are usually conducted by telephone, but may sometimes be held in-person. During a conference, the parties are required to discuss and clarify what is at issue in an appeal. The parties may be ordered to produce documents and reports to each other.

Depending on the complexity of the appeal, several AMCs may be held. If a party fails to comply with a Board order, the Board may sanction the party by requiring them to pay costs or, in extreme cases, by dismissing the appeal.

Recommendations and Withdrawals

Often appeal management is a catalyst for further discussions between the parties. Sometimes an Appellant will decide to withdraw the appeal. The Board must approve withdrawal before the appeal is closed. In other cases, the parties may submit a recommendation to the Board to change the assessment or parking site roll. The Board reviews the reasons for the proposed change. If it is satisfied the proposed change will ensure accuracy of the roll, the Board will issue an order to change the assessment or taxable parking area, without a hearing being required.

Settlement Conferences

Parties may be required to attend a facilitated settlement conference. Even if a settlement is not achieved on all matters in dispute, the issues are often narrowed and a subsequent hearing will typically take less time.

Pre-Hearing Steps

If the appeal cannot be resolved, the focus of appeal management shifts to ensuring the parties are properly prepared for hearing and the hearing proceeds as efficiently as possible. To achieve this, the Board may make a number of different orders, such as the preparation of statements of agreed facts. The Board may also order that appeals with common issues, similar properties, or related owners be heard together.

Due to the volume of appeals, and to ensure proper notice to the parties, hearings are scheduled several weeks or months in advance. In the interim, recommendations or withdrawals may still be submitted, and if accepted, the hearing will be cancelled.

Natural Justice and the Board

As a quasi-judicial tribunal, the Board must apply the rules of natural justice and procedural fairness. Parties are entitled to know each other's case and to be heard on the issues, and the decision must be made by an impartial panel. To meet these requirements, the Board has enacted Rules of Practice and Procedure. The Board has a duty to act fairly in applying the rules, and in conducting appeal hearings.

Occasionally a hearing may have to be adjourned to ensure the principles of natural justice are met, in particular, to ensure a party has disclosure of relevant information and the opportunity to respond. While delaying the resolution of an appeal may conflict with the Board's objective to resolve appeals in a timely manner, the duty to be fair must be given priority.

At the Hearing

The Board usually follows standard procedures, which are similar to, but less formal than, court procedures. Information sheets on the hearing procedures are made available in advance of hearings, so the parties can properly prepare. The parties do not need a lawyer to represent them.

The Board is not required to apply the strict rules of evidence that a court uses. The Board may accept any evidence it thinks would be of assistance. Appeal management assists in ensuring the parties disclose evidence in advance to avoid surprises at the hearing.

Documents submitted to the Board as evidence in an oral or written submission hearing become exhibits and are part of the public record.

The Board may conduct hearings in-person, by telephone or on the basis of written submissions. In-person hearings vary in length from a few hours to several days or weeks. Depending on the nature and complexity of an appeal, the hearing may be conducted by a single Board member or a panel of two or three members.

Issuing Decisions

After the hearing, the Board issues a written decision with reasons. The Board must consider and weigh the evidence admitted at the hearing. While not bound by its earlier decisions on an issue, the Board aims for consistency, or to explain any reason for an apparent inconsistency with an earlier decision. The Board must also consider any direction the courts have given in previous cases about how to interpret and apply the legislation.

Due to the volume of appeals and complexity of some hearings, it may take some time for the decision to be issued. All parties are sent a copy of the decision. The

Board may order the assessment or parking site roll be amended or may order that the decision of the Property Assessment Review Panel be confirmed. The Assessor/ Translink must amend the assessment or parking site roll as ordered by the Board.

Appeals from the Board

The Board's decision on factual matters is final, and there is no right of appeal. A person affected by a decision of the Board may, however, appeal on a question of law to the B.C. Supreme Court.

If a party thinks the Board was wrong in its interpretation of the law or its application of the legislation or regulations to the circumstances of the appeal, they may appeal by requiring the Board to state a case to the Supreme Court. Appeals must be started within 21 days of receipt of the Board's decision. The Board is required to prepare and file the appeal (called a stated case) with the Court within a further 21 days.

A party may appeal the decision of the Supreme Court to the B.C. Court of Appeal, with permission (leave) of that court.

APPENDIX 4

Glossary of Terms

Appeal Management Conference (AMC)

The main purpose of an AMC is to clarify the issues and establish a process to resolve the appeal. Most AMCs are conducted by telephone. The parties discuss the issues and the Board can make a variety of orders, such as for the disclosure of documents. If resolution does not appear likely, the appeal is usually scheduled for a hearing. Some complex appeals may have several AMCs before they are heard.

Contingent

This term is used in the statistical appendices. It includes appeals that are being held pending action on other appeals before the courts or the Board. Usually this occurs when the appeal issues are very similar and it is more appropriate to hold the appeal until the court or Board makes a decision on the other appeal.

Decision in Progress

This term is used in the statistical appendices. It includes appeals that have had a hearing and the Board is in the process of preparing a written decision. It also includes appeals, which the Board is preparing an order on a dismissal, withdrawal or recommendation (to change the assessment).

Invalid/Dismissed Order

Is a written order of the Board that is issued when the appeal is determined to be invalid or is dismissed for non-compliance with Board orders. When appeals are received, the Registrar examines whether or not they meet the criteria required by the *Assessment Act* or *Greater Vancouver Transportation Authority Act*. If requested by a party, the Board will review the Registrar's opinion. If the Board determines the appeal is invalid, it will issue an order dismissing the appeal.

Recommendation

When the parties mutually agree to change the assessment or taxable parking area, they submit a joint "Recommendation" to the Board. If the Board is satisfied that the recommended changes will result in an accurate assessment, it will issue an order requiring BC Assessment/TransLink to implement the changes.

Roll Number

The distinctive number assigned to each entry on the assessment roll. TransLink has used the same roll numbers for the parking site notices as are used for the property assessment notices. Generally every property has a roll number and receives an individual assessment. Where the properties comprise a single entity, more than one property may be assigned one roll number. In some cases a property can have more than one roll number.

Settlement Conference

The purpose of a Settlement Conference is to reach mutual agreement on all or some of the appeal issues. The Board facilitates this Conference using alternative dispute resolution techniques and discussions are held without prejudice to the position that may be taken if the appeal proceeds to a hearing. Discussions at Settlement Conferences are confidential and any documents submitted for the purpose of discussion do not become part of a public record.

Withdrawal

An Appellant may apply to the Board to withdraw their appeal before the hearing. If approved, the Board will issue an order permitting the withdrawal and closing the appeal.

APPENDIX 5

2006 Property Assessment Appeal Completion Results Compared to 2005

Period	Appeals at Beginning of Period	Appeals at December 31	Appeals Completed Within Period	% Completed in Period
2006				
New Appeals	1,373	508	865	63%
Prior Year Appeals	1,371	377	994	73%
Year 2006 Total	2,744	885	1,859	68%
2005				
New Appeals	1,868	703	1,165	62%
Prior Year Appeals	1,193	668	525	44%
Year 2005 Total	3,061	1,371	1,690	55%

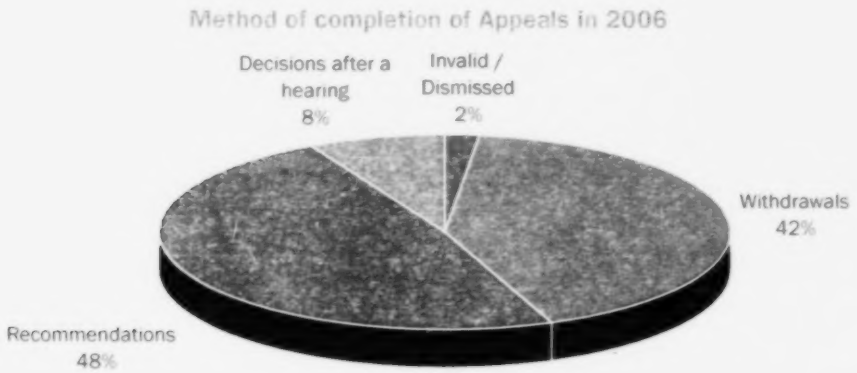
APPENDIX 6

Property Assessment Appeal Completion Results by Appeal Year

Year filed	Appeals at Beginning of Year	Method of Completion				Total Completed	Appeals Outstanding at Dec 31/06
		Invalid/ Dismissed	Withdrawals	Recommendations	Decisions[1]		
2006 [2]	1,373	30	412	344	79	865	508
2005	703	5	174	314	53	546	157
2004	338	0	88	169	6	263	75
2003	105	0	39	27	3	69	36
2002	96	0	38	18	3	59	37
2001	51	0	12	17	0	29	22
Pre-2001	78	0	16	12	0	28	50
TOTAL	2,744	35	779	901	144	1,859	885

Notes:

1. Decisions can be made through an in-person hearing or by way of written submissions from the parties.
2. With an appeal deadline of April 30th each year, the time period for reducing 2006 appeals is from May 1 to December 31.


Method of completion of Appeals in 2006
Decisions after a hearing 8%
Invalid / Dismissed 2%
Withdrawals 42%
Recommendations 48%

APPENDIX 7

Summary of Outstanding Property Assessment Appeals

Appeal Status	Outstanding Appeals						
	Total	2006 Appeals[1]			Prior Years[2]		
	Dec. 31/06	Dec. 31/06	April 30/06	Inc./(Decr.)	Dec. 31/06	Dec. 31/05	Inc./(Decr.)
Appeal Management in Progress	357	292	1,373	(79%)	65	537	(88%)
Scheduled for Hearing	136	72	0	N/A	64	159	(60%)
Contingent	293	92	0	N/A	201	383	(48%)
Decision in Progress	99	52	0	N/A	47	292	(84%)
Total Outstanding Appeals	885	508	1,373	(63%)	377	1,371	(73%)

Notes:

1. April 30, 2006 was the filing deadline for the 2006 appeals.
2. Includes all outstanding appeals to the Board from the 2005 and earlier rolls.

APPENDIX 8

Board Activities in 2006 Compared to Prior Years

Board Activity[1]	Results in year:				
	2006	2005	2004	2003	2002
Overall Appeal Caseload					
New Appeals Registered	2,168	1,868	1,576	1,318	1,142
Prior Year Appeals (beginning of year)	1,371	1,193	1,000	876	772
Total Appeals	3,539	3,061	2,576	2,194	1,914
Appeal Management Conferences (AMCs)					
# of AMCs Conducted	731	781	699	559	584
# of Appeals Involved	2,989	2,548	2,714	1,436	1,050
Settlement Conferences					
# of Conferences Held	25	43	38	28	29
Hearing Statistics					
# of In-Person Hearings	44	27	60	103	139
# of Hearing Days	53.5	62	81	112	173
# heard by way of Written Submissions	99	111	88	N/A	N/A
Appeal Completion Method					
By withdrawals/invalid orders	1,001	804	602	519	439
By recommendations	1,010	671	595	544	437
By decisions after a hearing	171	215	196	131	162
Appeals					
Number Completed	2,182	1,690	1,383	1,194	1,038

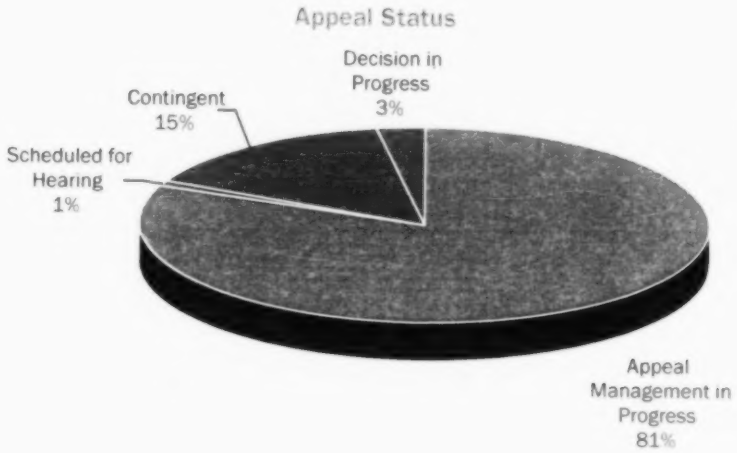
Note:

1. For 2006, the activities are for property assessment and parking site appeals. For earlier years, the activities are only for property assessment appeals.

APPENDIX 9

Summary of Outstanding Parking Site Appeals

Appeal Status	Outstanding Appeals at Dec. 31, 2006
Appeal Management in Progress	383
Scheduled for Hearing	4
Contingent	72
Decision in Progress	13
Total Outstanding Appeals	472

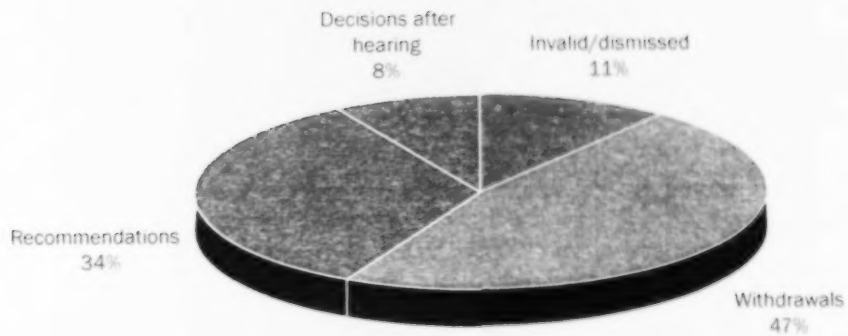


APPENDIX 10

Parking Site Appeal Completion Results

Appeals at Beginning of Year	Method of Completion					Appeals Outstanding at Dec. 31/06
	Invalid/ Dismissed	Withdrawals	Recommendations	Decisions	Total Completed	
795	35	152	109	27	323	472

Method of Completion of Appeals in 2006



APPENDIX 11

Analysis of Expenditures

Breakdown of Expenditures by Calendar Year ($000's)

Calendar Year	Salaries & Benefits[1]	Members Fees	Travel	Hearing Facilities	Office Supplies	Occupancy[2]	Systems & Telecom.	Training Epenses	Misc. Expenses	Total[3]
2006	$790.8	$181.3	$39.9	$6.7	$18.2	$80.1	$225.6	$10.7	$5.2	$1,358.5
2005	$799.9	$157.7	$48.9	$8.0	$22.9	$83.8	$181.6	$29.1	$12.4	$1,344.3
2004	$747.0	$208.7	$75.8	$10.1	$27.7	$86.7	$145.4	$6.1	$4.7	$1,312.2
2003	$667.1	$139.3	$31.0	$14.8	$18.9	$65.4	$135.3	$18.5	$28.6	$1,118.9
2002	$670.6	$118.7	$48.2	$12.6	$30.5	$92.4	$86.4	$11.7	$10.1	$1,081.2
2001	$707.5	$81.7	$56.1	$8.8	$25.2	$76.3	$104.2	$9.3	$9.7	$1,078.8
2000	$695.8	$89.8	$48.0	$6.2	$44.6	$95.0	$111.6	$7.8	$14.5	$1,113.3
1999	$870.9	$235.1	$75.8	$9.3	$28.9	$99.9	$79.2	$8.4	$15.2	$1,422.8

Expenditures per Completed Appeal ($000's)

Year and (# of completed appeals[4])	Direct Costs[5]	Indirect Costs[6]	Total Costs
2006 (2,182)	$0.467	$0.156	$0.623
2005 (1,694)	$0.600	$0.195	$0.795
2004 (1,383)	$0.753	$0.196	$0.949
2003 (1,194)	$0.714	$0.223	$0.937
2002 (1,038)	$0.819	$0.223	$1.042
2001 (1,047)	$0.816	$0.215	$1.030
2000 (791)	$1.062	$0.346	$1.407
1999 (1,433)	$0.831	$0.162	$0.993

Notes:

1. Includes contracts for recording secretaries for hearings.
2. Occupation Expenses for 1999 included expenditures for telecommunications, computer systems maintenance and minor furniture and equipment purchases.
3. For comparability amortization and capital expenditures have not been included in these figures.
4. Completed Appeals include decisions and desk orders and the number completed is listed in brackets following the calendar year.
5. Direct costs includes Salaries & Benefits, Members Fees, Travel Expenses and Hearing Facilities costs, listed in the table above.
6. Indirect Costs includes Office Supplies, Occupancy Expenses, Systems and Telecommunications, Training Expenses and Miscellaneous Expenses, listed in the table above.

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